

his fairness, firmness, and thoroughness. Of the 322 opinions written as a circuit judge and the 18 opinions written as a district judge, he was reversed in only 4 cases, a record few can equal. His colleagues knew him as a courtly, conservative Virginia gentleman whose personal style was low key, modest and polite, often with a dry wit.

According to his son, U.S. District Judge Albert V. Bryan Jr., Judge Bryan, Sr. thought of the court as a jewel of the Constitution. Following through on the jewel metaphor, the Washington Post editorial marking the death of Judge Bryan, stated that: "those who knew the senior Judge Bryan might well add that this appraisal came from a expert who valued that gem and protected it with integrity and eloquence."

With great reverence and pride, I am pleased to introduce legislation today to honor and commemorate this distinguished Alexandria jurist.

TRIBUTE TO PHYLLIS KASSOFF

HON. THOMAS J. MANTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 12, 1995

Mr. MANTON. Mr. Speaker, I rise today to join Temple Torah in honoring Phyllis Kassoff. Since 1961, Ms. Kassoff has demonstrated her leadership skills and talents through her work at the Temple Torah and beyond.

Phyllis Kassoff's guidance has been reflected in her participation in a number of causes in her temple and community. Some of these include, Torah Fund chairperson and co-cultural vice president for the Sisterhood and Ms. Kassoff currently is co-president. In addition, she aided in the establishment of the first PTA of the Hebrew School at the Temple and was designated its first corresponding secretary. She participated with her extended family in funding an Israel Educational Scholarship for underprivileged children, and a Relaxation Glen for Israeli soldiers and their families.

After 14 years, Phyllis went back to college where she received the high honor of being elected to Kappa Delta Pi from Queens College where she graduated with a degree in Early Childhood Education and a Masters in Child Education. She went on to teach in the New York City School System where she headed counseling services at a federally-funded private on-the-job training program. Phyllis Kassoff's family is also an important part of her life; her husband Edwin Kassoff, children Mitchell and Robert, and grandchildren Sarah, Johathan, Jaclyn, and Adam.

Phyllis' hobbies are reflected in some of the groups she participates in including the National Judicial College Choral Club and the Israeli Folk Dancing group at Temple Torah. In addition, she enjoys travel and photography. Currently, she is the recording secretary for the Temple.

Within the last 3 years, Phyllis, along with her brother and sister, graciously donated the computer and computer area at the Law School at Bar Ilan University in Tel Aviv, as well as the Ner Tamid in the synagogue library area, a portion of the builder's wall in the lobby as well as the computer room and necessary equipment in memory of their parents.

In addition, they funded the construction of a road leading into the park where athletes run with the torch to Jerusalem to mark the beginning of Chanukah holiday celebrations.

Phyllis Kassoff illustrates the importance of family, community and religion in all aspects of our lives. I know my colleagues join me in paying tribute to Phyllis Kassoff and wish her well in her future endeavors.

GOLDEN HEAL-A-MIND

HON. HENRY A. WAXMAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 12, 1995

Mr. WAXMAN. Mr. Speaker, I ask my colleagues to join me in honoring Nat and Barbara Winters on the occasion of their receipt of the "Golden Heal-a-Mind" Award.

This award to Nat and Barbara Winters is also a symbol of recognition of Gateways Hospital, one of the oldest and most respected mental health treatment centers in the country.

Nat and Barbara Winters are paragons of achievement, compassion, and commitment. They suffered the unimaginable pain of the loss of their daughter 8 years ago. This tragedy created a bond between them and all others for whom illness has brought great suffering.

The Winters are principal supporters of the city of Hope, Cedars-Sinai Heart Family, the John Wayne Cancer Research Organization, and numerous other health organizations. Nat Winter, a director of Congregation Mogen David, has also worked hard on behalf of the Jewish community.

I hope my colleagues will join me in congratulating Nat and Barbara Winters for receiving the "Golden Heal-a-Mind" Award and for their years of selfless dedication to our community. I wish the Winters, their children and grandchildren every happiness this honor can bestow.

A BILL TO IMPOSE AN EXCISE TAX ON AMOUNTS OF PRIVATE EXCESS BENEFITS FROM CHARITABLE ORGANIZATIONS

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 12, 1995

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleague, the gentleman from California [Mr. STARK] in introducing the Exempt Organization Reform Act of 1995. This is an important piece of bipartisan legislation that would help solve a problem that we have attempted to address a number of times in the past. Basically, the issue is one of private inurement involving tax-exempt organizations, where the organization's insiders are using the charity's assets for their own personal benefit. The problem is how to handle abuses in that area, short of revoking the tax-exempt status of the organization. At the present time, the only tool normally available to the Internal Revenue Service, in private inurement situations is revocation. Revocation is often too severe and does not punish the illegal acts of the insider. Intermediate sanctions are needed

to prevent organization insiders from using a charity's assets for their own personal benefit.

In the 103d Congress, the Oversight Subcommittee and the full Ways and Means Committee made a number of attempts to address the issue. Most recently, a bipartisan proposal was suggested by Ways and Means members as part of the GATT implementation legislation. Unfortunately, it was not included in the final conference report by the House and Senate. Both in the past and currently, the Treasury and IRS have continued to urge that legislation be enacted to fix this problem.

The bill would include provisions to: First, extend the current law prohibition on private inurement applicable to charities to social welfare organizations (section 501(c)(4) organizations), second, provide for intermediate sanctions in the form of penalty excise taxes where the organization engages in an excess benefit transaction; as well as imposing dollar sanctions on certain disqualified individuals—for example, insiders—who improperly benefit from such a transaction, and third, require reporting of excise tax penalties imposed so that contributors can make an independent judgment on supporting the organization, and provide for public availability of annual reports.

These changes are designed to solve the current problems resulting from the lack of a range of enforcement tools. This legislation will also improve the ability of contributors to scrutinize the activities of organizations they support.

We welcome the support of our colleagues in cosponsoring this important legislation.

HONORING RITA DI MARTINO

HON. ED PASTOR

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 12, 1995

Mr. PASTOR. Mr. Speaker, I would like to salute today a very special and esteemed member of this Nation's Hispanic community, Rita Di Martino. True leaders are the pillars that hold our communities together. They are our source of hope and inspiration. The Nation's Hispanic community is blessed by the presence of many of these heroes, many recognized, many not. Among these leaders, the name Rita Di Martino stands out as a symbol of courage, commitment, and selfless devotion to improving the educational and economic opportunities for Hispanics. Through example she has instilled in her community the importance of active political and civic participation and responsibility. Most importantly, she has led by principles of excellence and sincerity of spirit.

Di Martino's professional career has been impressive. A native New Yorker, she began her career in the mid-70s at the New York State Department of Commerce. In 1979, Di Martino joined AT&T as managing director for the Caribbean and Central America as well as in public affairs and public relations. Since 1989, she has held the position of director of Federal Government affairs, where she assists in establishing and developing AT&T's relations with the administration, Congress, and State governments. Throughout the years, she has become AT&T's most valuable advisor in issue dealing with Hispanic affairs and multicultural issues in general.